

## Members of the Federal Accounting Standards Advisory Board (FASAB)

**David Mosso** — Mr. Mosso joined the Board in 1997 and serves as its Chairman. Prior to joining FASAB, he retired from the Financial Accounting Standards Board (FASB). At the FASB, he served ten years as a Board member, including two years as Vice-Chairman of the Board. He also worked on the Board's major standard-setting projects and international activities following completion of his terms as a member of FASB. Prior to that, he was a senior executive for the US Department of the Treasury, culminating in appointment as Fiscal Assistant Secretary. He was an Adjunct Professor of Accounting at Fordham University's Graduate School of Business Administration. Mr. Mosso received a Bachelor of Business Administration and a Doctor of Commerce (Honorary) degree from Washburn University and a Master in Economics degree from the University of Minnesota. He is a Certified Public Accountant. He has lectured and written on a variety of financial accounting issues.

**Joseph V. Anania, Sr.** -- Mr. Anania was a member of the Financial Accounting Standards Board for 8 years following his retirement as a partner with Price Waterhouse LLP's Audit and Business Advisory Services. While at the Financial Accounting Standards Board, he had lead roles working with the Business Council, investment analysts associations, and the American Bar Association. He was instrumental in organizing and developing the Financial Accounting Standard Board's Business Reporting Research Project, which resulted in 3 reports, including, Improving Business Reporting: Insights Into Enhancing Voluntary Disclosures. Mr. Anania is a member of the American Institute of Certified Public Accountants and the Pennsylvania Institute of Certified Public Accountants. Mr. Anania graduated Summa Cum Laude with a BBA from the University of Pittsburgh.

**Philip T. Calder** - Retiring after 35 years with Arthur Young & Co. and its successor, Ernst & Young, Mr. Calder joined the General Accounting Office (GAO) in July 1994. He was initially assigned to work with the FASAB, principally on its Stewardship Reporting project. Mr. Calder currently is Chief Accountant of the GAO and was closely involved with the first audit of the consolidated financial statements of the U.S. While at Ernst & Young, Mr. Calder was partner-in-charge of financial statements and single audits of the City of New York and the New York City Board of Education, and director of its New York Office Public Sector Group. Earlier, Mr. Calder served as Ernst & Young's National Director of Governmental Accounting and Auditing. He also served as partner-in-charge of other government clients, including assisting states converting from cash or other basis accounting to GAAP for government. From 1990 until 1993, Mr. Calder served as chairman of the AICPA's Government Accounting and Auditing Committee. Mr. Calder has a BS from the University of Maryland and JD from the University of Maryland School of Law. He is a CPA and a Certified Government Financial Manager (CGFM). He has been a FASAB member since October 1996.

**Claire Gorham Cohen** -- Ms. Cohen is a vice chairman at Fitch, Inc., a credit rating agency where she oversees state and state agency ratings. Ms. Cohen came to Fitch from Moody's Investor Service where she was vice president and managing director for state ratings as well as a chairman of the public finance department rating committee. Her career has spanned virtually all aspects of the municipal market as well as covering international sovereign issuers. Ms. Cohen started her career at Dun & Bradstreet after receiving an AB in government from Radcliffe College. She has served as chairman of the Municipal Analysts Group of New York and on the Board of Governors of the National Federation of Municipal Analysts. Ms. Cohen is a member of the Governmental Accounting Standards Advisory Counsel.

**John A. Farrell** - Mr. Farrell is a retired partner from KPMG LLP. He served as a partner in the Government Assurance practice and directed audits and audit-based advisory service engagements with federal, state, and local government clients. For the last five years of his 29 year career with KPMG, he almost exclusively managed audits in the federal government arena. He has substantial knowledge of the operations of law and regulation concerning appropriated funds in a wide variety of government organizations. Prior to being appointed to the Board, he participated in the development of accounting and auditing standards for federal entities. In addition, he has consulted with federal entities on the appropriate application of accounting standards. Mr. Farrell received a B.S. from Virginia Polytechnic Institute and State University in 1970. He is Certified Public Accountant and Certified Government Financial Manager. He has been a FASAB member since June 2001.

**Joseph I. Kull** – Mr. Kull is the Deputy Controller for Office of Federal Financial Management at the Office of Management and Budget (OMB). He joined OMB in March 2000 and is responsible for issuing accounting and auditing requirements for Federal agencies; providing assistance in implementing financial management reforms, issuing policy circulars for non-Federal entities, and overseeing federal financial management systems and internal control policies. Before joining OMB, Mr. Kull served as the Chief Financial Officer at the National Science Foundation and was responsible for all budget activities, financial management, grants, cooperative agreements and contracts administration. He has been an active member of the CFO Council, the Budget Officers' Advisory Council, the Accounting and Auditing Policy Committee, the AICPA, and the Association of Government Accountants' Professional Certification Board. Mr. Kull received a B.S. from Mount Saint Mary's College and an MBA from George Mason University. He is a CPA, CGFM and past recipient of the Donald L. Scantlebury Award.

**James M. Patton** – Mr. Patton is a Professor of Business Administration at the Joseph M. Katz Graduate School of Business of the University of Pittsburgh. His professional experience includes Academic Research Fellow for the Governmental Accounting Standards Board, Visiting Scholar for the George Washington University, and Faculty-in-Residence for Coopers and Lybrand, Mellon Bank, and FASAB. He has been a member of numerous boards of review for professional publications and has been extensively published. He teaches financial, governmental, and international accounting. His research in progress includes extensive analysis of Federal financial accounting and reporting. Prof. Patton has an AB in Psychology, an MBA in Accounting, and a Ph.D. in Business Administration from Washington University. He is a member of the AICPA, the AGA, and the American Accounting Association. He has been a FASAB member since July 1999.

**Robert N. Reid** - Mr. Reid joined the Department of the Treasury in June 1999 as the Deputy Assistant Secretary for Accounting Operations. He provides policy oversight for governmentwide accounting, including oversight of the preparation of the Government's annual consolidated financial statement. He also is the Department's representative on the FASAB. Before joining the Treasury, he worked for the District of Columbia Government as Controller of the City, and Deputy Director and Chief Financial Officer of the DC Lottery. Prior to that, he was a key member of the financial staff that established Conrail. Mr. Reid began his career auditing commercial accounts for Arthur Andersen and Co. He is a CPA with a BA in Economics from Ursinus College, and is an alumnus of the Kennedy School at Harvard University. Mr. Reid is a former president of the DC Chapter of the Government Finance Officer's Association. He has been a FASAB member since July 1999.

**Alan H. Schumacher** -- Mr. Schumacher was most recently Executive Vice President and Chief Financial Officer of the American National Can Group, a \$2.5 billion NYSE listed manufacturing company where he spent most of his career. He began as a Senior Internal Auditor and held positions of increasing responsibility throughout his career. He developed and executed global financial strategies and directed all financial activities including Treasury, Cash Management, Tax, Accounting, Finance and Control, Internal Audit, Investor Relations and Risk Management functions. In his early career, he worked for three years as a senior auditor with

Price Waterhouse LLP. Mr. Schumacher holds a BS in accounting from the University of Illinois at Chicago, and an MBA from Roosevelt University. He is a member of the Illinois Society of Certified Public Accountants, and the American Institute of Certified Public Accountants.